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DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled A STEERING COLUMN ASSEMBLY FOR A VEHICLE, the specification of which

is attached hereto.

was filed on _____, as United States Application No. _____ or PCT International Application No. _____, and was amended on _____.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 (a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed:

Priority

Claimed

Application No.

0027767.3

Country

United Kingdom

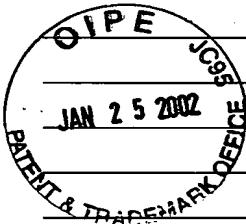
Filing Date

November 14, 2000

Yes

No

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I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:

Application No.

Filing Date

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Application No.

Filing Date

I hereby appoint Nelson H. Shapiro, Reg. No. 17,095, Mitchell W. Shapiro, Reg. No. 31,568, and the other practitioners associated with the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that Customer Number:

Customer Number 000181.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under § 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

(1) Full name of sole or first inventor: Stephen Paul Green

Date: 01/11/01

Signature:

Citizenship: United Kingdom

Residence: Shropshire, United Kingdom

Post Office Address: 17 Arundel Close, Randlay, Telford, Shropshire, TF3 2LX, United Kingdom

(2) Full name of second joint inventor, if any: Richard James Peel
Date: 04/11/2001 Signature: RJ
Citizenship: United Kingdom Residence: Warwick, United Kingdom
Post Office Address: 12 High Croft, Claverdon, Warwick, CV35 8LH, United Kingdom

(3) Full name of third joint inventor, if any: Matthew Craig Williams
Date: 01/11/01 Signature: M.C. Williams
Citizenship: United Kingdom Residence: Coventry, United Kingdom
Post Office Address: 25 Woodroffe Walk, Longford, Coventry, CV6 6PS, United Kingdom

(4) Full name of fourth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: JAN 25 2002 Residence: _____
Post Office Address: _____

(5) Full name of fifth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(6) Full name of sixth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(7) Full name of seventh joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(8) Full name of eighth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(9) Full name of ninth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(10) Full name of tenth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(11) Full name of eleventh joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____

(12) Full name of twelfth joint inventor, if any: _____
Date: _____ Signature: _____
Citizenship: _____ Residence: _____
Post Office Address: _____